

National Fraud Initiative

**Non-domestic rates: Small Business Bonus Scheme
Pilot evaluation**



 **AUDIT SCOTLAND**

Prepared by Audit Scotland
June 2022

Contents

Executive summary	3
Background	4
The pilot	5
Results	7
Appendix 1	13
Appendix 2	15
Appendix 3	17
Appendix 4	19

Executive summary

- 1.** Non-domestic rates (NDR), also called business rates, are levied on non-domestic properties to help pay for local council services. Scottish ratepayers can claim relief from NDR through several schemes, including the Small Business Bonus Scheme (SBBS). There is a risk that ratepayers may evade paying NDR by claiming discounts/reliefs to which they are not entitled.
- 2.** Ratepayers may fraudulently claim SBBS relief by:
 - failing to declare additional business, non-residential or non-domestic properties that they occupy elsewhere in Scotland
 - declaring the incorrect rateable value on the application form.
- 3.** Audit Scotland used the National Fraud Initiative (NFI) to match NDR data between Scottish councils. This was the second pilot exercise looking at SBBS relief. A [previous pilot carried out in 2019/20](#) looked at SBBS relief in seven councils. It detected 480 matches, which resulted in £412,974 in incorrect SBBS awards being identified. Due to the success of the 2019/20 pilot, it was decided to extend it to all 32 Scottish councils in 2021/22.
- 4.** This second pilot exercise on 2021/22 data identified 17,578 matches, which resulted in £2.15 million in incorrect SBBS relief being identified in 207 SBBS awards up to 31 March 2022. Councils will now try to recover SBBS relief which was incorrectly awarded. Recovery is already in progress for 119 cases, with a value of almost £745,000 in incorrectly awarded relief.
- 5.** Given the success of this second pilot, consideration is now being given as to how this data match can be repeated on a regular basis as part of the full NFI exercise.

Background

6. Non-domestic rates (NDR), also called business rates, are levied on non-domestic properties to help pay for local council services such as refuse collection and education. Ratepayers can claim relief from NDR through several schemes available in Scotland, including the SBBS. Payday lending businesses are not eligible for SBBS.

7. There is an inherent risk that ratepayers may evade paying the correct NDR by claiming discounts/relief to which they are not entitled.

8. SBBS was introduced on 1 April 2008 to provide rates relief for small businesses in Scotland. It replaced the Small Business Rates Relief Scheme (SBRRS) and is one of several NDR reliefs offered by the Scottish Government.

9. Scotland's 32 councils administer NDR on behalf of the Scottish Government and retain a proportion of the income from NDR receipts. They are also responsible for administering applications for SBBS relief.

10. The SBBS offers a discount of up to 100 per cent on NDR bills for eligible properties in Scotland. The level of SBBS relief awarded is based on the rateable value of a property. The rules are based on the total rateable value of a ratepayer's portfolio of business, non-residential and non-domestic premises. A ratepayer may hold a portfolio of premises covering more than one council area. The following level of relief is available for a property with a rateable value:

- up to £15,000 – 100 per cent relief (i.e. no rates payable)
- of £15,001 to £18,000 – 25 per cent relief.

11. Ratepayers with more than one property, and with a combined rateable value of up to £35,000, are eligible for 25 per cent relief on each individual property with a rateable value of under £18,000. For example, in 2021/22, as the poundage¹ was £0.49, the SBBS allows ratepayers to save up to £7,350 on a property with a rateable value of £15,000, or a maximum of £4,287 on several properties with rateable values under £18,000 but cumulatively totalling £35,000.

12. Expenditure on SBBS in Scotland in 2020 was £279 million, relating to 125,980 ratepayers. This is an increase of 4.9 per cent from the £266 million expenditure in 2019, relating to 120,420 ratepayers.²

¹The amount of NDR paid is calculated by multiplying the property's rateable value by a pence in the pound tax rate, known as the poundage.

² <https://www.gov.scot/publications/non-domestic-rates-relief-statistics-2020/pages/4/>

Business rates are taxes paid on non-residential properties, most non-domestic properties and some that are mixed use (i.e., mixed residential and business use).

The pilot

Data matching

13. Audit Scotland conducts data matching exercises for the prevention and detection of fraud under statutory powers added to [the Public Finance and Accountability \(Scotland\) Act 2000](#) by [Section 97 of the Criminal Justice and Licensing \(Scotland\) Act 2010](#).

14. Audit Scotland used the NFI for this pilot. The NFI in Scotland is a counter-fraud exercise led by Audit Scotland and overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, that might suggest the existence of fraud or error. It means that public bodies can take action if any fraud or error has taken place, and it allows auditors to assess fraud prevention arrangements that those bodies have. More information about the NFI is on [Audit Scotland's website](#). Audit Scotland works with the Cabinet Office in developing new ways to prevent and detect fraud through the NFI. This includes identifying and piloting new data matching areas.

15. This pilot looking at NDR data was undertaken using these powers set out in [paragraph 13](#) and using the NFI computer system.

The potential fraud problem

16. Current council processes do not consistently and accurately identify a change of circumstance, multiple premises or new business, non-domestic or non-residential premises. Reliefs could therefore be awarded where ratepayers are not entitled to them. Any one of these may directly impact the NDR revenue of a council.

17. This pilot aimed to identify ratepayers claiming SBBS to which they are not entitled. There are two main ways ratepayers may claim relief through SBBS to which they are not entitled:

- by failing to declare additional properties that they occupy in the same council area or in other areas of Scotland
- by declaring an incorrect rateable value on the application form.

18. An initial pilot was undertaken in 2019 as part of the NFI. Seven Scottish councils participated in the trial. The seven councils provided NDR records which were then matched across the seven councils. The pilot identified 480 matches which resulted in £412,974 in incorrect awards being identified. Due to the success of the pilot, the Scottish Government decided a national roll-out of the data matching exercise was beneficial.

Funding the pilot

19. The 2021/22 pilot was resourced by revenues and counter-fraud officers in the participating councils, Audit Scotland's NFI team and the Cabinet Office's NFI Programme team. The Scottish Government funded the contractor IT development costs of £12,587.

Data included in this pilot

20. NDR data was submitted by Scottish councils. This data was matched to identify instances where SBBS was awarded above permitted rateable value thresholds.

21. Due to the Covid-19 pandemic from 2020, many ratepayers qualified for business support grants based on their rateable value. As a result of receiving these grant applications, councils were able to update many NDR ratepayer records, including those for SBBS. This would include, for example, where there was a change in the occupier of premises which had previously not been notified to the council. Therefore, the outcomes from the pilot may be lower than what they would have been if the councils had not updated NDR records as part of the Covid-19 grant administration process.

22. All Scottish councils except for Shetland Islands Council provided NDR data for this voluntary pilot exercise. This was despite attempts to assist the council including an extension to the submission deadline.

Results

Methodology

23. Data was submitted by councils using the secure direct file upload facility on the NFI website. Councils also received matches back via the secure NFI website.

Matches are potential anomalies identified during the data matching process.

Data matching

24. Councils submitted data in April 2021. After matching data, the matches were returned to councils in July 2021. Councils submitted 218,256 ratepayers' records, with 17,578 (8.1 per cent) matches returned for review.

25. Only 8.6 per cent of records contained bank account details. Councils typically do not hold bank account details for ratepayers which do not pay any NDR due to being in receipt of full SBBS relief, or those ratepayers which do not pay NDR by direct debit.

26. Data matches were spilt into four separate sections:

- Section 1. The purpose of this match is to identify instances where SBBS relief has been awarded or NDR payments are being made from the same bank account within the same council. This may indicate that not all premises have been correctly linked to one ratepayer.
- Section 2. The purpose of the match is to identify instances where SBBS relief has been awarded or NDR payments are being made from the same ratepayer more than once. The aim is to identify instances where at least two SBBS awards or NDR payments are being made in respect of properties under the same company name within the same council. This may indicate that a company has not declared all the properties in which it has an interest.
- Section 3. The purpose of the match is to identify instances where SBBS relief has been awarded or NDR payments are being made from the same bank account when viewed across all Scottish councils. This may indicate that not all premises have been correctly linked to one ratepayer or that relief is being awarded in two or more separate councils.
- Section 4. The purpose of the match is to identify instances where SBBS relief has been awarded or NDR payments are being made from the same ratepayer's name more than once when viewed across all Scottish councils. This may indicate that a company has not declared all the properties in which they have an interest.

Fraud and error identified

27. An overall summary of all the match investigation work is shown in [Exhibit 1](#). Overall, 207 cases equating to outcomes of £2,149,344 were identified in incorrect awards of SBBS up to 31 March 2022. This equates to £761,067 in outcomes plus £1,388,277 in forward savings ([see paragraph 52](#)). Councils which recorded outcomes considered whether the errors identified through the matching process were an error or indeed intentional fraud (which is difficult to prove). Errors include both errors made by the ratepayer and by the council.

28. Most outcomes were identified where the same company name occurred in the data more than once across all Scottish councils. A significant amount of incorrectly awarded relief (£124,759) was also identified where the same company name occurred in the data more than once within the same council.

29. This suggests that the matching on bank account details was not as successful as other matches. However, this is probably due to low numbers (only 8.6 per cent) of NDR records containing bank details. If more records contained bank account details, it is expected that more outcomes may have been detected.

30. Councils are now recovering the SBBS which was incorrectly awarded. Recovery is in progress for 119 cases with a value of almost £745,000 of incorrectly awarded relief.

31. Most match reviews have been completed. However, work continues in councils to review the remaining lower risk matches. [Exhibit 1](#) does not include matches where investigations have been started but the outcome has not yet been determined.

An NFI outcome describes the amount of fraud and error that was detected and an estimate of future losses that it prevents.

Exhibit 1

Summary of results of the pilot

Section	Total Matches	Total Processed	Frauds	Errors	Actual Outcomes (£)	Estimated savings	Total outcomes
1	1,369	1,305	0	1	£96		
2	13,746	10,016	3	20	£124,759		
3	241	155	3	4	£11,488		
4	2,222	1,690	43	133	£624,724		
Totals	17,578	13,166	49	158	£761,067	£1,388,277 based on annual SBBS award	£2,149,344

32. As at 31 March 2022, and despite numerous engagements with councils, Aberdeenshire, Orkney Islands, and the Scottish Borders councils have still to review any of their matches. These councils cited a lack of resource as the reason why matches were not reviewed. Councils were advised to review the highest risk matches first. Other councils have now completed their review of the highest risk matches.

33. Details of the outcomes from the four different types of matches are in [Appendices 1-4](#). The outcomes in [Exhibit 1 on page 8](#) and the appendices do not include matches where an investigation has been opened but no outcome has yet been determined.

Section 1 findings

34. Matches looking at more than one ratepayer with the same bank account within each council identified one error. The error related to a ratepayer claiming relief despite being over the rateable value threshold.

35. The one incorrectly awarded SBBS relief was identified in Perth and Kinross Council with a value of £95.56 before any forward savings are added. This may indicate there is no issue in recognising potential fraud within a council. Low outcomes may also be due to the low number of NDR records that contained bank account details. 95.3 per cent of these matches have been reviewed by councils.

36. However, despite this matching being undertaken, fraud may still occur if separate bank accounts are being used.

Section 2 findings

37. These matches looked at ratepayers with the same name within each council. These matches produced a higher number of matches. Councils recorded 20 errors and three frauds totalling SBBS discounts of £124,759 before any forward savings are added.

38. 72.9 per cent of all matches have been investigated (others may have been started but the outcome not yet recorded).

Section 3 findings

39. These matches looked at ratepayers where SBBS has been awarded or NDR payments are being made from the same bank account when viewed, not just in the one council as per Section 1, but across all Scottish councils.

40. These matches identified more fraud and error than Section 1 which uses the same criteria but only within a single council. A total of 64.3 per cent of the 242 matches have been processed. This has identified £11,488 in incorrect SBBS awards before any forward savings are added. This rate and the number of matches received are lower than those processed by councils under Section 2, indicating that councils expected more fraud and error to be identified in Section 2. This is due to low numbers of NDR records (8.6 per cent) containing bank account details. It also may be due to the time needed to liaise with other councils to investigate these matches.

41. It is expected that if more NDR records contained bank account details then more matches and outcomes may have been detected. Others matches may have been started but the outcome not yet recorded.

Section 4 findings

42. These matches looked at ratepayers where SBBS relief has been awarded or NDR payments are being made from ratepayers with the same name when viewed, not just in the one council as per Section 2, but across all Scottish councils.

43. This was the area where the most outcomes were identified. A total of 43 frauds and 133 errors were identified. This equates to £624,724 of incorrectly awarded SBBS relief. This is before any forward savings are added.

44. To date, 76.1 per cent of all matches have been investigated. Other matches may have been started but the outcome not recorded.

General findings

45. There was a degree of difficulty in easily identifying the percentage rate of SBBS relief that a property should be awarded. For example, in line with the SBBS rules, a property with a rateable value of £14,000 could correctly receive either 100 per cent or 25 per cent relief depending on the number of properties the ratepayer occupies. Perth and Kinross Council uploaded an extra column with its data that included data relating to the percentage amount awarded. This allowed for easier cross-checking on rateable amounts. If other councils were able to upload this additional information if this exercise is repeated, then that would help reduce the resources required to review matches.

46. Some rental/timeshare properties were identified as matches as the name, address and bank details for NDR were those of the management company and therefore the same for each property, eg in the Highland Council. Similarly, some franchises eg in Angus Council businesses across the country were highlighted as matches due to the same bank account number being recorded for various business belonging to the same group.

47. Councils' internal controls do not always identify a change of circumstance, multiple premises or new business, non-residential or non-domestic premises. Engagement with councils has identified that, for example, periodic checks are not completed by councils on ratepayers' SBBS eligibility. The rateable value of properties is periodically reviewed every few years. The last 'revaluation' was in 2017 and the next will be in 2023. Therefore, SBBS relief may be incorrectly awarded to a ratepayer which has property across multiple council areas with a total rateable value above the permitted thresholds.

48. Until March 2020, there was no mandatory requirement for ratepayers to report any change of circumstances to councils. [The Non-Domestic Rates \(Scotland\) Act 2020](#) introduced the requirement for ratepayers to notify their council of any change of circumstance within 42 days. Therefore, there are likely to be unnotified change of circumstances in the NDR systems prior to the legal requirement being introduced. This could mean that property portfolio thresholds could be breached as the council would be unaware of change before 2020.

49. Councils recorded more errors than fraud. This is due to fraud being difficult to prove. In addition, councils may be reluctant to record a fraud for any case where there may be some doubt that the application for the incorrect SBBS relief was due to an error on the part of the ratepayer rather than fraud. Errors recorded include rate payer/claimant error and any errors made by the council.

50. It was identified that councils develop their own applications for SBBS and which contain slightly different questions. This means that each council collects different data from customers applying for SBBS. However, councils were able to provide the required data for matching for pilot exercise.

51. The NFI system produced several matches for ratepayers where they held multiple premises both within the same council area and also across Scotland. These matches should have been amalgamated into one overall match for the ratepayer. This could result in reporting duplicate frauds or errors. The NFI system requires to be updated for future matching of SBBS data to help prevent duplicate matches and duplicate reporting of fraud or error.

Savings methodology

52. An outcome describes the overall amounts for fraud and error that was detected by this pilot exercise and an estimate of the future losses that it prevents. The estimated future loss was calculated as the 'annual SBBS award' multiplied by two years. Two years is the period assumed that the relief would have continued for, had it not been detected by the data match.

53. There is currently no central process for identifying multiple reliefs awarded to ratepayers. This means an award can continue incorrectly without detection. It is assumed that two years is a reasonable amount of time that an incorrect award could continue. The Cabinet Office uses the same estimation methodology when carrying out NFI data matching on the equivalent NDR relief scheme in England.

54. This also reflects the Local Government (Scotland) Act 1975 (Section 11) which councils use when calculating errors in relief, where they take the value as the current year underpayment of rates plus the previous year's underpayment.

55. The [1975 Act](#) says that:

The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate or render it less operative.

Next steps

56. Due to the success of this pilot, Audit Scotland and the Scottish Government are considering future data matching of NDR reliefs. This includes

consideration on whether the pilot should be repeated as part of the main biennial NFI exercise or with a separate timetable.

57. Audit Scotland will work with the Cabinet Office to identify improvements that could be implemented to the data matching process and IT system to help improve future data matching exercises. This will include reviewing matching on franchises and management companies as well as looking at other available data sets to see if they would be useful in undertaking a similar NDR data matching exercise. A review will also be undertaken to try to eliminate matches for timeshare properties, franchises and businesses within the same group.

Appendix 1

Section 1 matches identifying ratepayers with the same bank account within a council

Council	Total matches	Processed	Fraud	Error	Outcomes £	Processed %
Aberdeen City	0	0	0	0	00.00	N/A
Aberdeenshire	0	0	0	0	00.00	N/A
Angus	28	28	0	0	00.00	100%
Argyll & Bute	0	0	0	0	00.00	N/A
Clackmannanshire	0	0	0	0	00.00	N/A
City of Edinburgh	0	0	0	0	00.00	N/A
Comhairle nan Eilean Siar	0	0	0	0	00.00	N/A
Dumfries & Galloway	41	41	0	0	00.00	100%
Dundee City	0	0	0	0	00.00	N/A
East Ayrshire	0	0	0	0	00.00	N/A
East Dunbartonshire	0	0	0	0	00.00	N/A
East Lothian	6	6	0	0	00.00	100%
East Renfrewshire	5	5	0	0	00.00	100%
Falkirk	0	0	0	0	00.00	N/A
Fife	48	48	0	0	00.00	100%
Glasgow	62	62	0	0	00.00	100%
Highland	122	87	0	0	00.00	71.3%
Inverclyde	4	3	0	0	00.00	75%

Midlothian	0	0	0	0	00.00	N/A
Moray	20	20	0	0	00.00	100%
North Ayrshire	0	0	0	0	00.00	N/A
North Lanarkshire	43	43	0	0	00.00	100%
Orkney Islands	0	0	0	0	00.00	N/A
Perth & Kinross	914	914	0	1	95.56	100%
Renfrewshire	13	12	0	0	00.00	92.3%
Scottish Borders	27	0	0	0	00.00	0%
Shetland	*****	*****	*****	*****	*****	*****
South Ayrshire	0	0	0	0	00.00	N/A
South Lanarkshire	0	0	0	0	00.00	N/A
Stirling	0	0	0	0	00.00	N/A
West Dunbartonshire	0	0	0	0	00.00	N/A
West Lothian	36	36	0	0	00.00	100%
Totals	1,369	1,305	0	1	£95.56	95.3%

***** No data provided by council

Appendix 2

Section 2 matches identifying ratepayers with the same name within a council

Council	Total matches	Processed	Fraud	Error	Outcomes	Processed %
Aberdeen City	33	33	0	2	7,644.25	100%
Aberdeenshire	13	0	0	0	00.00	0%
Angus	14	14	0	1	12,650.00	100%
Argyll & Bute	54	54	0	0	00.00	100%
Clackmannanshire	0	0	0	0	00.00	0%
City of Edinburgh	465	465	0	2	2,070.25	100%
Comhairle nan Eilean Siar	17	17	0	0	00.00	100%
Dumfries & Galloway	24	24	0	0	00.00	100%
Dundee City	30	29	0	3	20,780.32	96.6%
East Ayrshire	21	21	0	0	00.00	100%
East Dunbartonshire	4	4	0	1	781.34	100%
East Lothian	18	18	0	0	00.00	100%
East Renfrewshire	4	4	0	0	00.00	100%
Falkirk	0	0	0	0	00.00	0%
Fife	1,765	1,765	0	4	17,359.53	100%
Glasgow City	93	92	3	0	38,735.57	98.9%

Highland	3,536	2	0	0	00.00	**% ¹
Inverclyde	5	5	0	0	00.00	100%
Midlothian	22	22	0	0	00.00	100%
Moray	2	2	0	0	00.00	100%
North Ayrshire	325	325	0	0	00.00	100%
North Lanarkshire	75	75	0	0	00.00	100%
Orkney Islands	26	0	0	0	00.00	0%
Perth & Kinross	6,902	6,902	0	3	5813.20	100%
Renfrewshire	45	29	0	0	00.00	64.4%
Scottish Borders	136	0	0	0	00.00	0%
Shetland	*****	*****	*****	*****	*****	*****
South Ayrshire	7	7	0	1	6300.72	100%
South Lanarkshire	60	60	0	3	12,624.00	100%
Stirling	30	30	0	0	00.00	100%
West Dunbartonshire	3	0	0	0	00.00	0%
West Lothian	17	17	0	0	00.00	100%
Totals	13,746	10,016	3	20	£124,759.18	72.9%

***** No data provided by council

¹ The Highland Council matches mainly related to timeshare properties and therefore were not subject to any detailed review.

Appendix 3

Section 3 matches identifying ratepayers with the same bank account across data from all Scottish councils

Council	Total matches	Processed	Fraud	Error	Outcomes	Processed %
Aberdeen City	0	0	0	0	00.00	N/A
Aberdeenshire	0	0	0	0	00.00	N/A
Angus	88	2	0	2	4,974.00	2.3% ²
Argyll & Bute	0	0	0	0	00.00	N/A
Clackmannanshire	0	0	0	0	0	0
City of Edinburgh	0	0	0	0	00.00	N/A
Comhairle nan Eilean Siar	0	0	0	0	00.00	N/A
Dumfries & Galloway	8	8	0	1	967.75	100%
Dundee City	0	0	0	0	00.00	N/A
East Ayrshire	0	0	0	0	00.00	N/A
East Dunbartonshire	0	0	0	0	00.00	N/A
East Lothian	0	0	0	0	00.00	N/A
East Renfrewshire	4	4	0	0	00.00	100%
Falkirk	0	0	0	0	00.00	0%
Fife	3	3	0	1	3,932.25	100%
Glasgow City	5	5	0	0	00.00	100%
Highland	110	110	0	0	00.00	100%

² Angus Council – separate businesses in the same business group were highlighted as matches due to the same bank account number.

Inverclyde	1	1	0	0	00.00	100%
Midlothian	0	0	0	0	00.00	N/A
Moray	4	4	0	0	00.00	100%
North Ayrshire	0	0	0	0	00.00	N/A
North Lanarkshire	1	1	0	0	00.00	100%
Orkney Islands	0	0	0	0	00.00	N/A
Perth & Kinross	14	14	3	0	1,613.82	100%
Renfrewshire	3	3	0	0	00.00	100%
Scottish Borders	0	0	0	0	00.00	N/A
Shetland	*****	*****	*****	*****	*****	N/A
South Ayrshire	0	0	0	0	00.00	N/A
South Lanarkshire	0	0	0	0	00.00	N/A
Stirling	0	0	0	0	00.00	N/A
West Dunbartonshire	0	0	0	0	00.00	N/A
West Lothian	0	0	0	0	00.00	N/A
Totals	241	155	3	4	£11,487.82	64.3%

***** No data provided by council

Appendix 4

Section 4 matches identifying ratepayers with the same name across all Scottish council data

Council	Total matches	Processed	Fraud	Error	Outcomes	Processed %
Aberdeen City	53	53	0	4	14,315.85	100%
Aberdeenshire	94	0	0	0	00.00	0%
Angus	48	47	0	0	00.00	97.9%
Argyll & Bute	61	61	0	0	00.00	100%
City of Edinburgh	388	388	0	102	126,320.76	100%
Clackmannanshire	0	0	0	0	0.00	0
Comhairle nan Eilean Siar	9	7	0	0	00.00	77.7%
Dumfries & Galloway	50	50	3	0	6,181.00	100%
Dundee City	80	80	0	2	13,818.45	100%
East Ayrshire	36	36	0	1	1,708.87	100% ³
East Dunbartonshire	22	21	0	0	10,968.93	95.5%
East Lothian	23	23	0	1	2,154.80	100%
East Renfrewshire	17	17	0	0	00.00	100%
Falkirk	0	0	0	0	00.00	0%
Fife	149	149	0	8	53,860.34	100%
Glasgow City	355	311	7	0	49,467.11	87.6%
Highland	165	17	0	0	00.00	10.3%

³ Relief has subsequently been awarded again for this ratepayer as the undeclared property in question has now been sold, therefore no recovery is due.

Inverclyde	35	35	0	2	9,576.54	100%
Midlothian	14	14	0	8	17,934.00	100%
Moray	63	11	0	0	00.00	17.5%
North Ayrshire	38	38	0	1	4,961.25	100%
North Lanarkshire	54	15	7	0	34,735.28	27.7%
Orkney Islands	2	0	0	0	00.00	0%
Perth & Kinross	57	57	3	0	16,979.05	100%
Renfrewshire	66	36	2	0	13,232.15	54.5%
Scottish Borders	81	0	0	0	00.00	0%
Shetland	*****	*****	*****	*****	*****	*****
South Ayrshire	16	16	0	3	20,665.87	100%
South Lanarkshire	111	111	7	1	60,034	100%
Stirling	71	34	2	0	5,176.64	47.9%
West Dunbartonshire	26	25	4	0	57,278.68	96.1%
West Lothian	38	38	8	0	105,354.82	100%
Totals	2,222	1,690	43	133	£624,724.39	76.1%

***** No data provided by council

National Fraud Initiative

Non-domestic rates small business bonus scheme

Pilot evaluation

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or [subscribe to our email alerts.](#)



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 Email: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk